

**ARIZONA STATE BOARD OF ACCOUNTANCY**  
100 N. 15<sup>th</sup> Avenue, Suite 165 Phoenix, Arizona 85007  
Phone: (602) 364-0804 Fax: (602) 364-0903  
www.azaccountancy.gov

**AMENDED**  
**September 11, 2006 – 8:15 a.m.**

**AGENDA DETAIL**

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

**OPEN SESSION**

**1. Call to Order**

**2. Call to the Public**

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

**3. Discuss, Amend and Approve Minutes**

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the July 31, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the July 31, 2006 Board Meeting
- c. Approval of the Annual Meeting Minutes from the August 10-11, 2006 Board Meeting

**4. Declaration of Conflicts of Interest**

**5. Executive Director's Report**

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

**6. President's Report**

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Recognition of Service - Donald R. Bays, CPA Board President 2005 – 2006

**EXECUTIVE SESSION**

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

**7. Committee Recommendations – Complaint/Initial Analysis Files**

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2006.073  
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2006.089  
The Tax Practice Committee recommended that the Board open an investigation file.
- c. File No. 2006.101  
The Tax Practice Committee recommended that the Board open an investigation file.
- d. File No. 2006.102  
The Tax Practice Committee recommended that the Board close the file.
- e. File No. 2007.001  
The Tax Practice Committee recommended that the Board close the file.

**8. Committee Recommendations - Investigation Files**

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2006.057  
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File Nos. 2006.087 & 2006.088  
The Tax Practice Committee recommended that the Board offer a Decision and Order (by Consent).

**9. Assistant Attorney General's Report**

- a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: 2002.074, Abbott & Company, Ltd, Firm No. 2163-L, 2004.068, Dean A. Young, Schatza & Associates, Mitchell D. Chronister, Richard Rochford & Michael Westgard.
- b. Update on the status of the following Accountancy Enforcement Unit files:  
File Nos. 2000.022, 2000.026, 2000.027, 2001.131, 2005.029, 2006.014, 2006.021, 2006.045, 2006.046, 2006.064

**10. Review Complaint Aging Report**

**OPEN SESSION**

**11. Legal Action on Executive Session Items**

Board may take legal action on the items considered in Executive Session.

**12. Items for Board Review, Discussion and Legal Action**

- a. Recommended Decision of Administrative Law Judge  
Board to accept, reject or modify the recommended decision  
File No. 2004.041; Goldtooth, Loren A., & Goldtooth, Loren, CPA (5622-S)  
File No. 2006.058; Vinzant, Larry M.  
File No. 2006.092; Roman, Darren M.  
File No. 2006.095; Kay, Brian T.
- b. Review a Letter from the Registrant regarding an Administrative Letter of Concern  
Firm No. 2163-L  
Board may vote to go into Executive Session, pursuant to A.R.S. §38-431.03(A)(2) & (3), to discuss and consider records exempt by law from public inspection, and to obtain legal advice.
- c. Noncompliance with Decision and Order (By Consent)  
Board to review status of compliance and may vote to take further action if found to be non-compliant  
File No. 2004.068; Marshall, James, & Marshall, James C., P.C.

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- d. Request for Termination of Decision and Order (By Consent)  
Board to determine if the requirements of Decision & Orders (By Consent) have been met.
  - i. File No. 2002.074; Stern, Jeffery
  - ii. Charles F. Nettell 4262-E
- e. Request to Terminate Suspension and Reinstate to Probation Status  
File Nos. 2004.061 & 2005.027; Tassainer, Garin A.
- f. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)  
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
  - i. SEC Accountant Fines Largely Unpaid
  - ii. David Costello – Acceptance of Board invitation to attend future Board meeting
- g. Issues from and regarding the American Institute of Certified Public Accountants
  - i. Uniform CPA Examination diagnostic report format
  - ii. Thank you note from Dr. Mills
- h. Policy Regarding the Review and Discussion of the Sale of Mailing Lists  
The Board may adopt a policy regarding requests for mailing lists.
- i. Request for Clarification of Rule – A.A.C. R4-1-455.03(D)(1)  
Michael Westgard 10069-E
- j. Request from the Tax Practice Committee that the Board contact the Committee liaison if they are remanding the file back to the Committees for further investigation or modifying their recommendation.
- k. CPE Rules – A.A.C. R4-1-453  
The Board to review and discuss other state boards of accountancy's self study and technical requirements in comparison to Arizona.
- l. Request for a CPE Waiver and/or Fee Waiver- A.R.S. § 32-730(C) & (D)

Temple T. Moore	6316-R
Tracey Presley	13941-E
John Kevin Dow	1781-E
Susan Bauch Davis	2137-E
- m. Request for inactive status - A.R.S. § 32-730:

Alpana J. Wegner	10988-E
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- n. Application for the Uniform CPA Exam, Denial by Certification Committee - A.R.S. §32-723  
Michael Taylor Newman
  - o. Application for Certification by Reciprocity, Deferral by Certification Committee- A.R.S. §32-726:  
John Marcus Taylor  
David Kent Gill
  - p. Application for Certification by Examination, Denial by Certification Committee- A.R.S. §32-721:  
Gail Clemens
  - q. Review of CPE Committee Recommendation for Consideration of Reinstatement of Expired Certificate  
Robert S. Nelson 8033-E
  - r. Review of CPE Compliance - A.R.S. § 32-730(C) & (D)  
Dean Allen Young 881-E
  - s. Request for Exemption/Extension of Peer Review Requirements – A.A.C. R4 - 1- 454(A)(4) & (I)  
Schubert & Associates PC      2587-C  
Green and Seyfert PC      895-C
  - t. Review of Firm Compliance – A.A.C. R4-1-455.03(D)(1) & (2)  
Richard Earl Rochford      579-E  
Cathy Shonce-Kolic      14210-R  
Abbott & Company      31-C
  - u. Review of Firm Registration Compliance and request for registration of firm A.R.S. § 32-731, A.A.C. R4-1-455.03(D)(1)
    - i. Mitchell D. Chronister CPA PLC  
Shareholder: Mitchell D. Chronister 11525-R
    - ii. Schatza and Company PLC  
Shareholder: Curt J. Schatza      10226-E
  - v. Request Extension of NTS Date for Exam Candidate - A.A.C. R4-1-229(D)  
Gina Foroughi
- 13. Consent Agenda** (The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

Eve Devolites Company CPA	Kristine A Cecil CPA PC
Shareholder: Eve Devolites 9217-R	Shareholder: Kristine A. Cecil 8984-E

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Hans Linders CPA PC  
Shareholder: Hans Linders 7473-R

Bean Counter PC  
Shareholder: Tanya Supenski 13714-E

T. Carmichael PC  
Shareholder: Theresa A. Carmichael 7862-R

Mark A. Lucht CPA PC  
Shareholder: Mark A. Lucht 9161-E

Beverly A Kell CPA PC  
Shareholder: Beverly A Kell 5693-R

Timothy J. Bunch CPA PC  
Shareholder: Timothy J. Bunch 2558-E

b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants - (Meets the requirements of A.R.S. § 32-735):

Mary E Moorman CPA PLLC  
Shareholder: Mary E Moorman 7842-E

Kevin F. Allen CPA LLC  
Shareholder: Kevin F. Allen 7616-E

Shippen, Schwark, Templeton & Navarrete  
CPA's PLLC  
Shareholders: Edward W. Shippen 2703-E  
Paul M. Schwark 194-E  
Vicki L. Templeton 10800-E  
Patty Navarrete 10650-E

May Clark & Company PLLC  
Shareholders: E Joe May 3828-E  
Steven Clark 1260-E

CSM Enterprises LLC  
Shareholder: Connie Minsky 8424-E

Charles Buttke CPA LLC  
Shareholder: Charles Buttke 7198-E

Taylor Maurer PLC  
Shareholders: Michael R. Taylor 12928-E  
Robert L. Maurer 12150-E

Axberg & Frick PLLC  
Shareholders: Paul D Axberg 10608-E  
Brian E. Frick 13899-E

MHK Accounting PLLC  
Shareholder: Joseph L. Morton 2496-E

Jaspers & Goggin PLLC  
Shareholders: Amy K Jaspers 6187-E  
Sean E. Goggin 10241-R

Ibrahim CPA LLC  
Shareholder: Ihab Ibrahim 11224-E

BV Tax & Accounting PLLC  
Shareholder: Paul W. Vukeles 9095-E

c. Recommended for Registration of Sole Practitioner for the following Applicants - (Meets the requirements of A.R.S. § 32-731):

Your Source Accounting  
Owner: Louis P. Di Muro 14235-R

Frontier Accounting  
Owner: Bonnie R. Finklea 14238-R

d. Recommended for Firm Name Change:

Hofmann Company PC  
Hofmann & Company PC 818-C  
Partner: Robert C. Hoffman 2300-R

Janelle Rogers CPA PC  
Lahti-Rogers CPA PC 2541-C  
Partner: Janelle M. Rogers 9956-E

Burkett Cowley & Toel CPA's  
Burkett & Toel CPA's 2619-P  
Partners: Robert Burkett 13300-E  
Chad Cowley 801-R  
James P. Toel 12696-E

Duskin & Duskin CPA's Ltd  
Duskin & Duskin CPA's PLLC 924-L  
Partner: Robert Duskin 4369-E

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Marvin L. Doxey CPA PC  
Doxey & Company PC 462-C  
Partner: Marvin L. Doxey 2985-E

## e. Requests for Firm Cancellation - Do not wish to renew:

Khan Woods & Dwyer PC 1167-C Thompson & Rose PLLC 2290-L  
Troy C. Ford CPA LLC 2129-L

## f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Mary A. Giorgio	10499-E	James Everett Hadder	1275-E
Helena M. Wolters	9101-E	Jan Michael Norton	3595-E
Vicki Abbott	7330-R	Barbara Lea McMahon	6138-E
James A. LaTorre	13565-R	Stephen L. McCartney	2566-E

## g. Recommended for Reissuance of Certificate because of Name Change:

Laura G. Bolton (Sheinin)	13893-E	Linda K. Jakubek (Bassett)	7734-E
Jennifer Lebrecht Jaress (Kimbrough)	11643-E	Erica Lynn Kartak (Erica Lynn Kartak Cilek)	12871-R
Amy M. Davenport (Amy Davenport Mireles)	14021-R	Kristyn N. Hummel (Berry)	11641-E
Eileen M. Houston (Ruggeri)	11345-E	Kelly Theresa Tauer (Hogan)	14151-R
Heather A. Hedrick (Durnin)	13280-R		

## h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Angela R. Larson	10210-E	Sheri A. Maki	7906-E
William Andrew Buster	4422-E		

## i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Donna Marie Stowell	Diane L. Crane
Jonathan Lennon Donath	Christie L. Masoner
David J. Patalsky	Matthew Peel
Nathan A. Peterson	Angie Renshaw

## j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

Laura K. Paynich – California	Reuben David Taylor, III - California
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- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Jared A. Asay – Illinois	Timothy John Boldt – Nevada
Thomas P. Friezen - North Dakota	Robyn D. Harris – Oklahoma
Mickey David Kane - North Dakota	Lee D. Kroll – Ohio
Angela E. Larson – Pennsylvania	Laura Lee Laundre – Michigan
Robert Lewandowski – Montana	Clemens W. Mueller – Maryland
George R. Murray – Indiana	James A. Perry – Wisconsin

- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Jennifer Jill Brown	Clinton Sidney Noyes
Jason Douglas Charvat	Ikechi Christian Nwazue
Erin Sue Erkelens	Stephen Lewis Owens
Denise Karlene Foshe	Manisha A. Parks
Danielle A. Garone	Amber Nicole Price
Alexander Joseph Glueckler	Jeremy Ronald Reed
Brenda Ann Hoese	Mandeep Sabharwal
Jacquelyn Marie Ivey	Jeanne Marie Stape
Matthew Anthony Jones	Michael Wayne Stephans
Jeffrey Ronald Keiser	Jason David Tobak
Shelby Linn MacDonald	Christine G. Tyler
Richard William Magrogan	Blake Collin Udall
Brian Lee Martorana	Nicholas Anthony Vaerewyck
Josh Alan McClure	Sophia Bridgette Wilkes
Kyle Stuart McEuen	Tracey Renee Wright
Christy Anne Nelson	James Anthony Young III

- m. Recommendation of the Peer Review Advisory Committee for approval on the following firms in compliance – R4-1-454:

Brown Bench & Wright PC	243-C	Mitchell & Erickson CPA's LLP	2051-C
Coad, Fred A., CPA	4476-S	Nicholson, Dianne, J., CPA, PC	2082-C
Harmon, Henry L., CPA, PC	2281-C	Sarager, Andrew C., CPA, PC	880-C
Bailey, Camala C., PC	2258-C	Glebke, James D., CPA, PC	499-C



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Charvoz May & Company PC	2380-C	Ward, Stephen F., CPA, PC	2456-C
Khalsa McBrearty & Assoc. LLP	5689-S	Willmore & Kwan PC	418-C
McEntee & Associates PC	2051-C	Elggren, Craig L., CPA	5658-S
Kaiser & Carolin PC	1115-C	Story, Kathryn J.	5139-S
Kinser, C.L., CPA, PLLC	2682-L	Jenner & Darling CPA, PLC	2191-L
Policastro, Joseph E., CPA	4289-S	Brooks, Reginald C., CPA	5307-S
Flanagan CPA Group, PLLC	2232-L	Hirsch & Shah CPA's, LLC	2371-L
Abbott & Company LTD	31-C	Morton CPAs PC	2288-C
Berry, Michael B., CPA	4573-S	Braun PC	714-C
Fester & Chapman PC	344-C	PricewaterhouseCoopers	2125-B
Fiala, Stanley J., PC	120-C	Frost Stephens & Co. PC	131-C
Grube, Connie	4115-S	Scardello, Peter L., Jr., PLC	2163-L
Korljan, Robert LTD	2591-C	Wignall, Ronald A., PC	2300-C
Allred, Sharon K.	4005-S	Harvey, Patrick I., CPA PC	2060-C
Anand & Anand CPA PC	2010-C	Carpenter, Stanley F., PC	1036-C
Choi, Anthony PC	68-C	Lawrence, Patricia L.	5377-S
Decker, Robert B., CPA LTD	2096-C	Elmer, Robert B., CPA LTD	1045-C
Pinto, Anthony J., CPA PC	2415-C	Francis, Cecilia G. CPA PC	2545-C
Santora, Larry W., CPA	4484-S	Biggs Cagan & Cherry PLLC	952-L
Stocking, David L., CPA LTD	1080-C	Carmichael, T., CPA	4540-S
Frome & Company PC	2374-C	Fagan, Donna L. CPA	5137-S
Golomb, Timothy T., CPA	4110-S	McGee, Richard B., CPA	4222-S
Jenkins, Roger G., CPA	4487-S	Slayter, Christopher PC	2209-C
Whitmore Company LLC	569-C	Segal Miller & Company LTD	332-C
Wright, David F., CPA PC	1104-C		
Biltmore Tax & Accounting Solutions LLC	1120-C		

**14. Summary of Current Events****15. Discussion of Items to be placed on future meeting agenda****16. Adjournment**